

stamp as evidence of payment of the special tax.

(2) District directors will distinctly write or print on the stamp before it is delivered or mailed to the taxpayer the following information: (i) The taxpayer's registered name, and (ii) the business or office address of the taxpayer if he has one; if not, the residence address. Special tax stamps will be transmitted by ordinary mail, unless it is requested that they be transmitted by registered mail in which case additional cost to cover registry fee shall be remitted with the return.

(3) District directors and their collection officers are forbidden to issue receipts in lieu of stamps representing the payment of special taxes.

(d) *Cross references.* For provisions relating to registration and information required to be reported on Form 11-C, see § 44.4412-1. For other provisions relating to Form 11-C, see §§ 44.6011(a)-1 (relating to returns), 44.6071-1 (time for filing returns and other documents), and 44.6091-1 (place for filing returns or other documents).

§ 44.4902-1 Partnership liability.

Any number of persons doing business in copartnership shall be required to pay but one special tax. The district director may issue a special tax stamp to a copartnership in a firm or trade name, provided the names and addresses of all members of the partnership are disclosed on Form 11-C.

§ 44.4905-1 Change of ownership.

(a) *Changes through death.* Whenever any person who has paid the special tax imposed by section 4411 dies, the surviving spouse or child, or executor or administrator, or other legal representative, may carry on such business for the remainder of the term for which such special tax has been paid without any additional payment, subject to the conditions hereinafter stated. If the surviving spouse or child, or executor or administrator, or other legal representative of the deceased taxpayer continues the business, such person shall within 30 days after the date of the death of the taxpayer execute a return on Form 11-C. Such return shall show the name of the deceased taxpayer, together with all other data re-

quired to be reported on Form 11-C (see § 44.4412-1), and the stamp issued to such taxpayer shall be submitted with the return for proper notation by the district director.

(b) *Changes from other causes.* A receiver or trustee in bankruptcy may continue the business under the stamp issued to the taxpayer at the place and for the period for which the special tax was paid. An assignee for the benefit of creditors may continue business under his assignor's special tax stamp without incurring additional special tax liability. In such cases the change shall be registered with the district director in a manner similar to that required by paragraph (a) of this section.

(c) *Changes in firm.* When one or more members of a firm partnership withdraw, the business may be continued by the remaining partner or partners under the same special tax stamp for the remainder of the period for which the stamp was issued to the old firm. The change shall, however, be registered in the same manner as required in paragraph (a) of this section. If new partners are taken into a firm the new firm so constituted may not carry on business under the special tax stamp of the old firm. The new firm shall make a return on Form 11-C and pay the special tax imposed by section 4411 reckoned from the first day of the month in which it began business, even though the name of such firm be the same as that of the old. If the members of a partnership, which has paid the special tax, form a corporation to continue the business a new special tax stamp must be obtained in the name of the corporation.

(d) *Change in corporation.* If a corporation changes its name, no additional tax is due, provided the change in name is registered with the district director in the manner required by paragraph (a) of this section. An increase in the capital stock of a corporation does not create a new special tax liability if the laws of the State under which it is incorporated permit such increase without the formation of a new corporation. A stockholder in a corporation, who after its dissolution continues the business, incurs liability for the special tax imposed by section 4411 unless he already has a special tax

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stamp obtained in respect of activities conducted as a sole proprietor.

§ 44.4905-2 Change of address.

(a) *Procedure by taxpayer*—(1) *After June 30, 1963.* Whenever, after June 30, 1963, a taxpayer changes his business or residence address to a location other than that specified in his last return on Form 11-C, he shall register the change with the district director from whom the special tax stamp was purchased by filing a new return, Form 11-C, designated “Supplemental Return”, setting forth the new address and the date of change. He shall so register the change of address before:

(i) He engages in any wagering activity at the new address, or

(ii) The termination of a 30-day period which begins on the day after the date of such change,

whichever occurs first. The taxpayer’s special tax stamp shall accompany the supplemental return for proper notation by the district director. As to liability in case of failure to register a change of address, see § 44.4905-3.

(2) *Before July 1, 1963.* Whenever, before July 1, 1963, a taxpayer changes his business or residence address to a location other than that specified in his last return of Form 11-C, he shall, within 30 days after the date of such change, register the change with the district director from whom the special tax stamp was purchased by filing a new return, Form 11-C, designated “Supplemental Return”, setting forth the new address and the date of change. The taxpayer’s special tax stamp shall accompany the supplemental return for proper notation by the district director. As to liability in case of failure to register a change of address, see § 44.4905-3.

(b) *Procedure by district director; removal within district.* When registration of a change of address within the same district is made by a taxpayer in the manner specified in paragraph (a) of this section, the district director, if necessary, will enter on his records the new address and the date of change. If the information disclosed on the supplemental return is such as to require a change on the face of the special tax stamp, the district director will make

the proper change and return the stamp to the taxpayer.

(c) *Procedure by district director; removal to another district.* In case of removal of the taxpayer’s office or principal place of business (or residence address, if he has no office or principal place of business) to another district, the district director, after noting the transfer on his records, shall transmit the special tax stamp to the district director for the district to which such office or business was removed. The latter will make an entry on his records, as in the case of an original registration in his district, correct the address on the stamp, if necessary, and note also thereon his name, title, date, and district, and then forward the stamp to the taxpayer.

[T.D. 6656, 28 FR 5720, June 12, 1963, as amended by T.D. 7087, 36 FR 505, Jan. 14, 1971]

§ 44.4905-3 Liability for failure to register change or removal.

Any person succeeding to and carrying on a business for which the special tax imposed by section 4411 has been paid, and any taxpayer changing his residence address or his place of business, without registering such change as provided in §§ 44.4905-1 and 44.4905-2 shall be liable to an additional tax, and to the penalty prescribed in section 6651 for failure to make a return. (For regulations under section 6651, see the Regulations on Procedure and Administration (Part 301 of this chapter).)

§ 44.4906-1 Cross reference.

For provisions relating to the applicability of Federal and State laws, see section 4422 and § 44.4422-1.

Subpart E—Administrative Provisions of Special Application to the Taxes on Wagering

§ 44.6001-1 Record requirements.

(a) *In general.* (1) In addition to all other records required pursuant to § 44.4403-1, every person required to pay tax under section 4401 shall keep such records as will clearly show as to each day’s operation:

(i) Separately, the gross amount of wagers: